IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Masahiko WATANABE

Title: VALVE TIMING CONTROL DEVICE

FOR INTERNAL COMBUSTION ENGINE

Appl. No.: 10/765,105

Filing Date: 01/28/2004

Examiner: Zelalem Eshete

Art Unit: 3748

Conf. No.: 9730

AMENDMENT AND REQUEST FOR RECONSIDERATION UNDER 37 C.F.R. § 1.111

Mail Stop Amendment

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

This communication is responsive to the Non-Final Office Action dated October 31, 2006, concerning the above-referenced patent application.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this document. This listing of claims replaces all prior versions, and listings, of claims in the application.

Remarks/Arguments begin on page 8 of this document.

Please amend the application as follows: